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ABSTRACT

In outline form, this document presents basic information on the school district, the reasons the district considered zero-base budgeting (ZBB), the formation and membership of the advisory School Cost Analysis Team, the district's investigation of the ZBB concept, an overview of the ways the district used the ZBB process, the identification of decision packages, the decision package form and its coding, the development and selection of alternatives in the process, the problems the district encountered in initiating the program, the changes to be made for the following year, and what the district learned from the process. (IRT)

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GREECE CENTRAL SCHOOL DISTRICT

U.S. DEPARTMENT OF HEALTH, EDUCATION & WELFARE
NATIONAL INSTITUTE OF EDUCATION

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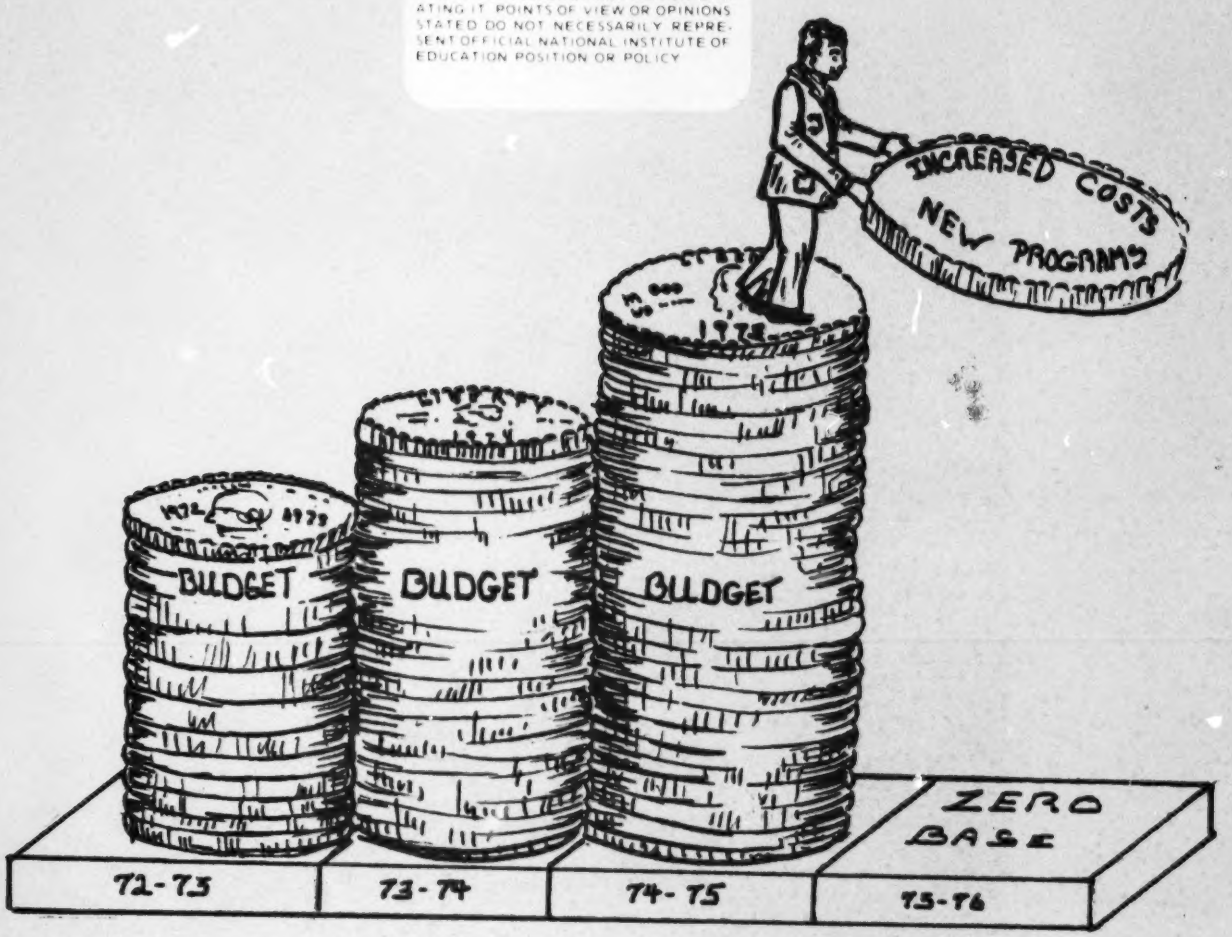


ZERO-BASE BUDGETING

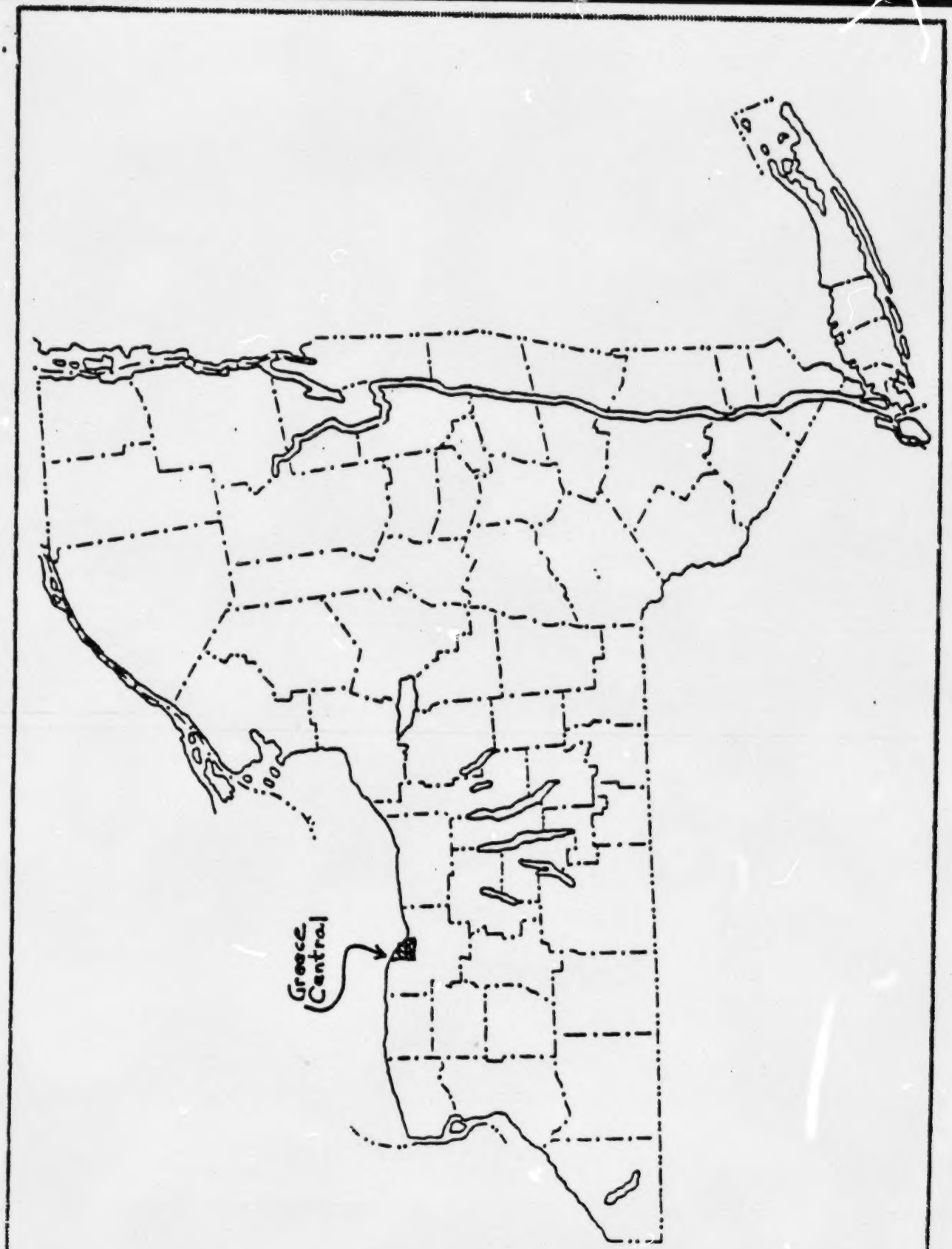
Prepared by:

John Yagielski,
Assistant Superintendent/
Business & Finance

2

1975

EA 009 343



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BASIC DATA -- GREECE CENTRAL

- 42 SQUARE MILES
- 13,200 PUPILS
- 19 SCHOOLS -- 13 K-6
  3 7-8
  3 9-12
- 700 TEACHERS--STRONG NEA-AFFILIATED UNION
- 600 FULL AND PART-TIME SUPPORT SERVICE -- 3 LOCAL EMPLOYEE ASSOCIATIONS
- 80 NON-ORGANIZED ADMINISTRATIVE, SUPERVISORY, & STAFF
- 2,300 PRIVATE/PAROCHIAL SCHOOL STUDENTS
  -- 5 K-8 CATHOLIC PAROCHIAL
  1 K-12 BAPTIST
  1 9-12 CATHOLIC PRIVATE HIGH SCHOOL

- SCHOOL LUNCH - FULLY SELF SUPPORTING
- CONTINUING EDUCATION PROGRAM (10,000 REGISTRANTS) - FULLY SELF SUPPORTING
- TOTAL DISTRICT BUDGET - $34.7 MILLION
- PER PUPIL EXPENSE - $1,963
- VALUATION/WADA - $41,999
- STATE AID/PUPIL - $653
- TRUE TAX/$1,000 - $21.53

BASIC DATA - COMMUNITY

- MIDDLE INCOME SOCIO-ECONOMIC
- MEDIAN FAMILY INCOME - $12,000-14,000
- SKILLED/TECHNICAL EMPLOYMENT PREDOMINATE
- 71,000 RESIDENTS
- 47% OF FAMILIES HAVE SCHOOL-AGE CHILDREN
- 12% OF FAMILIES HAVE CHILDREN IN PAROCHIAL/PRIVATE SCHOOLS
- 200-250 NEW HOMES/YEAR
- PUPIL ENROLLMENT DECLINE - AVERAGE 1-1½%/YEAR
- LESS THAN 1 NEW CHILD UNDER 18/NEW HOME
- STRONG COMMUNITY INVOLVEMENT (POLICY AND PRACTICE) REDESIGN, 1969
- CITIZEN ADVISORY COUNCIL: MANAGEMENT AND CURRICULUM
- LOCAL SCHOOL UNITS
- COMMUNITY EDUCATION ADVISORY COUNCIL (CEAC)
- COORDINATING/PLANNING TEAM (C/PT)

EVENTS LEADING TO SEPTEMBER 1975 DECISION

- 3 ANNUAL BUDGET DEFEATS IN 5 YEARS
- 4 VOTES ON 1975-76 BUDGET
- EMERGING TAXPAYER REVOLT
  -- APARTMENT OWNERS' INVOLVEMENT

FORMATION OF S.C.A.T.
(SCHOOL COST ANALYSIS TEAM)
BY CEAC
SEPTEMBER 1975

- BACKGROUND AND PROPOSED STUDY - CEAC PRESENTATION TO SCHOOL BOARD
- FORMATION AND COMPOSITION OF S.C.A.T.
  - BASIS:

    BUILT FOR EMERGING IRRATIONAL TAXPAYER REVOLT AND POTENTIAL CONFLICT

    ESTABLISH CREDIBILITY AND NEED OF BUDGET VIA INDEPENDENT ANALYSIS

    DESIRE TO SUPPORT QUALITY EDUCATIONAL SYSTEM

  - COMPOSITION:

    SELECTION BY AND RESPONSIBLE TO CEAC

    MEMBERS TO BE HIGHLY COMPETENT IN FINANCIAL ANALYSIS AND NOT EMPLOYED BY THE DISTRICT; WILLING AND ABLE TO DEVOTE LARGE AMOUNT OF TIME

    SUPPORT OF ROCHESTER CHAPTER, NATIONAL ASSOCIATION OF ACCOUNTANTS

S.C.A.I. MEMBERSHIP

- ARTHUR BRUENINGSEN -
  MANAGER, CORPORATE FINANCIAL REPORTING
  EASTMAN KODAK COMPANY
  ASSOCIATE DIRECTOR/ROCHESTER CHAPTER,
  N.A.A.

- GEORGE PARTIS -
  COMPTROLLER, TOBIN PACKING COMPANY
  ASSISTANT SECRETARY, ROCHESTER CHAPTER,
  N.A.A.

- JOHN RITZENTHALER -
  SELF-EMPLOYED
  MEMBER, NATIONAL BOARD OF DIRECTORS
  N.A.A.

- LOGAN CHEEK -
  GROUP PROGRAM MANAGER -
  INFORMATION SYSTEMS GROUP,
  XEROX CORPORATION

- GUILBERT HENTSCHKE -
  ASSOCIATE PROFESSOR, COLLEGE OF
  EDUCATION AND GRADUATE SCHOOL OF
  MANAGEMENT, UNIVERSITY OF ROCHESTER

S.C.A.T. CHARTER
STUDY DISTRICT BUDGET

- COST/BENEFIT ANALYSIS OF EXISTING PROGRAMS AND SERVICES
- IDENTIFICATION AND COSTING OF ALTERNATIVES WITH CONSIDERATION OF CONSEQUENCES AND RESTRAINTS

} BY JAN. 1, 1976

- EVALUATION OF ALTERNATIVES
- RECOMMENDATIONS, SHORT AND LONG TERM

} BY FEB. 15, 1976

INTRODUCTION OF
Z.B.B. CONCEPT

- VIA S.C.A.T. REVIEW

INVESTIGATION OF Z.B.B. CONCEPT

- S.C.A.T. AND LOGAN CHEEK
- PRESENTATION ON Z.B.B. TO SCHOOL BOARD AND ADMINISTRATION BY LOGAN CHEEK
- ADMINISTRATIVE REVIEW - FEARS, RISKS
- FINANCIAL MANAGEMENT CONCERNS - TECHNICAL
  - PARALLEL EFFORT OR Z.B.B. ALONE
  - CRITERIA FOR ADOPTION
    - PRODUCE A BUDGET
    - CREDIBILITY OF S.C.A.T. PROCESS
    - LOCAL MODIFICATION

- ADMINISTRATIVE FACTORS
  - INTERNAL/EXTERNAL FINANCIAL PRESSURES
  - MAINTAIN FULL/COMPREHENSIVE K-12 EDUCATIONAL PROGRAM
  - COST/BENEFIT PLANNING
  - ADMINISTRATIVE/MANAGEMENT TEAM --RISK-ORIENTED, MANAGEMENT-ORIENTED, PREVIOUS TRAINING
  - SCHOOL BOARD RELATIONSHIPS
  - ESTABLISHED MISSION/GOALS
  - DISTRICT DATA PROCESSING SERVICES

OVERVIEW OF Z.B.B. PROCESS AS EMPLOYED BY THE GREECE CENTRAL SCHOOL DISTRICT

DECISION PACKAGES IDENTIFIED

DECISION PACKAGE FORM DESIGNED

CODING SCHEME ESTABLISHED & SUPPORT SYSTEM FOR COST DATA COLLECTION DEVELOPED

RECAST CURRENT (75-76) BUDGET INTO DECISION PACKAGE FORMAT

DEVELOPED "BUSINESS-AS-USUAL" BUDGET FOR 1976-77

BUDGET ALTERNATIVES DEVELOPED, DOCUMENTED, & PRICED

SUPERINTENDENT REVIEWED ALTERNATIVES AND DEVELOPED RECOMMENDATIONS

BOARD OF EDUCATION REVIEWED ALTERNATIVES AND MADE FINAL DECISION ON SELECTION

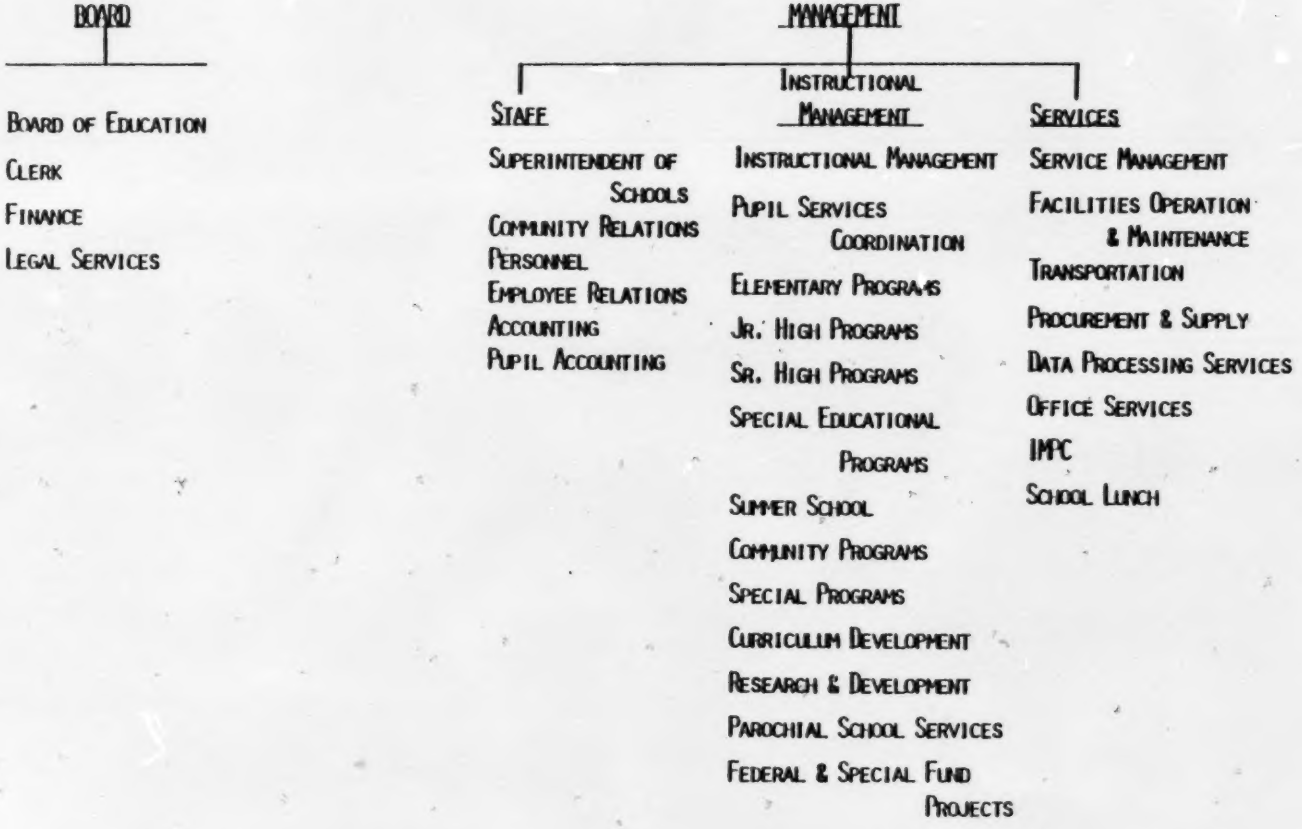
BUDGET PRESENTED TO DISTRICT VOTERS ON JUNE 9, 1976 - BUDGET PASSED 3,703 TO 1,910

IDENTIFICATION OF DECISION PACKAGES

- ALL DISCRETE PROGRAMS, SERVICES, FUNCTIONS, OR OPERATIONS WERE REVIEWED
- ACTIVITIES ACROSS ALL FUNDS WERE CONSIDERED
- EXISTING ORGANIZATIONAL PATTERNS WERE IGNORED
- ACCOUNTING SYSTEM CONSTRAINTS WERE CONSIDERED
- RESULTED IN THE IDENTIFICATION OF APPROXIMATELY 150 DECISION PACKAGES

GREECE CENTRAL SCHOOL DISTRICT

DECISION PACKAGE GROUPINGS



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BOARD OF EDUCATION

BOARD OF EDUCATION	CLERK	FINANCE	LEGAL SERVICES
- OPERATION	- DISTRICT MEETING - RECORDS	- TREASURER - AUDITING - TAX COLLECTION - INSURANCE - BOCES ADMINISTRATION - ASSESSMENTS, CLAIMS, ETC. - INTER-FUND TRANSFER - DEBT SERVICE	

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STAFF

SUPERINTENDENT OF SCHOOLS	COMMUNITY RELATIONS	PERSONNEL
EMPLOYEE RELATIONS	ACCOUNTING	PUPIL ACCOUNTING
	- BUDGET & MANAGEMENT - GENERAL ACCOUNTING & CONTROL - CASH CONTROL - ACCOUNTS PAYABLE - PAYROLL	- CENSUS - ATTENDANCE

(15)

INSTRUCTION

INSTRUCTIONAL MANAGEMENT

PUPIL SERVICE COORDINATION	ELEMENTARY PROGRAMS	JR. HIGH PROGRAMS	SR. HIGH PROGRAMS
- GENERAL - NURSES - TUTORING	- BUILDING ADMINISTRATION - NURSES - LUNCHROOM MONITORS - K-6 LANGUAGE ARTS MATH SOCIAL STUDIES SCIENCE FAMILY LIVING - ART - MUSIC/VOCAL - MUSIC/INSTRUMENTAL - PHYSICAL EDUCATION - LIBRARY/A.V. - PSYCHOLOGISTS - SPEECH - TUTORS - LEARNING CENTERS	- BUILDING ADMINISTRATION - UNDISTRIBUTED - NURSES - LANGUAGE ARTS - SOCIAL STUDIES - MATH - SCIENCE - INDUSTRIAL ARTS - HOME ECONOMICS - ART - MUSIC/VOCAL - MUSIC/INSTRUMENTAL - PHYSICAL EDUCATION - HEALTH - INTERSCHOLASTICS - LIBRARY/A.V. - GUIDANCE - PSYCHOLOGISTS - TUTORING - LEARNING CENTERS	- BUILDING ADMINISTRATION - UNDISTRIBUTED - NURSES - STUDENT ACTIVITIES - LANGUAGE ARTS (ENGLISH & READING) - SOCIAL STUDIES - MATH - SCIENCE - COLLEGE COURSES - INDUSTRIAL ARTS - HOME ECONOMICS - BUSINESS EDUCATION - COOPERATIVE EDUCATION - ART - FOREIGN LANGUAGE - MUSIC/VOCAL - MUSIC/INSTRUMENTAL - PHYSICAL EDUCATION - HEALTH - INTERSCHOLASTICS - LIBRARY/A.V. - GUIDANCE - PSYCHOLOGISTS - TUTORING - LEARNING CENTERS - OCCUPATIONAL EDUCATION

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INSTRUCTION

SPECIAL EDUCATION PROGS.	SUMMER SCHOOL	COMMUNITY PROGRAMS	SPECIAL PROGRAMS
- STATE HANDICAPPED SCHOOL - LEARNING DISABILITIES - MENTALLY RETARDED - PHYSICALLY HANDICAPPED		- MANAGEMENT - CONTINUING EDUCATION - BOARD SUPPORTED PROGRAMS - DRIVER EDUCATION - SWIM PROGRAMS - HIGH SCHOOL EQUIVALENCY	- F.M. STATION - STAFF DEVELOPMENT - MINI-GRANTS - TEACHERS - MINI-GRANTS - COMMUNITY - PERFORMING ARTS
CURRICULUM DEVELOPMENT	**RESEARCH & EVALUATION**	**PAROCHIAL SCHOOL SVS.**	**FEDERAL & SPECIAL FUNDED PROJECTS**
- IMPROVEMENT OF CURRICULUM - MANAGEMENT - LANGUAGE ARTS - SOCIAL STUDIES - MATH/SCIENCE - VOCATIONAL TECHNOLOGY - CO-OP COORDINATION - MUSIC/ART - PHYSICAL EDUCATION - INTERSCHOLASTICS - LIBRARY/A.V. - GUIDANCE - SPECIAL EDUCATION		- NURSES - TEXTBOOKS - TUTORING	- ESEA I - ESEA III - ESEA IV-B - ESEA IV-C - DRUG ABUSE - ADULT BASIC EDUCATION - BOCES MINI-GRANT

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SERVICES

SERVICES MANAGEMENT	FACILITIES OPER. & MAINTENANCE	TRANSPORTATION	PROCUREMENT & SUPPLY
	- MANAGEMENT - CUSTODIAL SERVICES/DISTRICT-WIDE - CUSTODIAL SERVICES/ELEMENTARY - CUSTODIAL SERVICES/JR. HIGH - CUSTODIAL SERVICES/SR. HIGH - UTILITIES - BUILDINGS - ROADS & GROUNDS	- MANAGEMENT - TRANSPORTATION OF PUPILS-REGULAR - VEHICLE MAINTENANCE - NON-PUPIL CARRYING VEHICLES	- MANAGEMENT - PURCHASING - WAREHOUSE - DISTRIBUTION - A.V. REPAIRS - STOCK
DATA PROCESSING SERVICES	OFFICE SERVICES	IMPC	SCHOOL LUNCH
- OPERATIONS - SYSTEMS & PROGRAMMING	- PRINTING - MAIL & DUPLICATING	- MANAGEMENT - LIBRARY PROCESSING - INSTRUCTIONAL KITS & TRAINING - FILM & A.V. SERVICES - READING & MATH SUPPORT	- MANAGEMENT - PREPARATION & SELLING

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Rev. 12/3/75
Rev. 2/18/76
Rev. 11/29/76
MAH

GREECE CENTRAL SCHOOL DISTRICT
DECISION PACKAGE

PACKAGE NAME		CODE	A = LEGAL REQUIRE. B = CONTRACT REQUIRE C = BOARD POLICY	
STATEMENT OF PROGRAM AND GOALS	RESOURCES REQUIRED	CURRENT YEAR	NEXT YEAR	CHANGE
	DIRECT COSTS - SALARIES FRINGE BENEFITS EQUIPMENT SUPPLIES & MATERIALS CONTRACT SERVICES BOCES			
	TOTAL			
	SPECIAL FUNDING - SOURCE ___YES ___NO			
	SERVICE REQUIREMENTS			

BENEFITS	QUANTITATIVE MEASURES	CURRENT YEAR	NEXT YEAR	

ALTERNATIVES ATTACHED ☐ YES ☐ NO	PREPARED BY	DATE

DECISION PACKAGE FORM

- PACKAGE NAME - PREVIOUSLY DEFINED STANDARD TITLES

- CODE - USED TO DETERMINE THE ORIGIN OF THE PACKAGE PURPOSE AND TO DEFINE THE DEGREE OF FLEXIBILITY AVAILABLE FOR CHANGE

- STATEMENT OF PROGRAM & GOALS - BRIEF DESCRIPTION OF THE PURPOSE OF THE PROGRAM AND THE OBJECTIVE(S) TO BE MET

- BENEFITS - BRIEF DESCRIPTION OF WHAT DESIRABLE OUTCOME(S) WILL BE ACHIEVED BY THIS PACKAGE

- QUANTITATIVE MEASURE - MEANINGFUL MEASURE(S) TO ASSIST IN EVALUATING THE PACKAGE AND THE EFFECTIVENESS OF PERFORMANCE. INCLUDES COST RATIOS, UNIT COSTS, WORKLOAD MEASURE THAT THE PACKAGE IS DESIGNED TO ACHIEVE OR EFFECT

- RESOURCE REQUIREMENTS

  - DIRECT COST - SIMPLY A SUMMARY OF THE COST ITEMS DEFINED ON ANOTHER WORKSHEET

  - SPECIAL FUNDING - ASSISTS IN DOCUMENTING RELATIONSHIP OF THE PACKAGE COST TO REVENUE (E.G. FEDERAL FUNDS, SCHOOL LUNCH, CONTINUING EDUCATION)

  - SERVICE REQUIREMENTS - ASSISTS IN ESTABLISHING INTER-PACKAGE RELATIONSHIPS (E.G. PRINTING, DATA PROCESSING SERVICES, ETC.)

CODING & SUPPORT SYSTEMS DEVELOPED

- NEED FOR NEW ACCOUNTING SYSTEM IDENTIFIED VERY EARLY

  (NEW YORK STATE UNIFORM SYSTEM OF ACCOUNTS INADEQUATE AND CONSTRAINTING)

- NEW SYSTEM DEVELOPED TO ACCOMMODATE:

  - DECISION PACKAGE BUDGETING --DISTRICT/WIDE AND COST CENTER
  - EXISTING AND/OR FUTURE ORGANIZATIONAL PATTERNS
  - ONGOING MONTHLY REPORTING TO ALL LEVELS OF MANAGEMENT IN APPROPRIATE FORMAT & DETAIL
  - STATE REPORTING REQUIREMENTS

SENIOR HIGH PROGRAMS - MATH

BUDGET WORKSHEET

---------NEW GCSD CODE----------								ACTUAL 75-76	STAFF	BUDGET 76-77	STAFF
FUND	DIV	FUNC-LVL	LOC	SECT	PRG	OBJ	DESCRIPTION				
A1	3	220-3	00	0	260	110	SALARY REGULAR	445,696.00	27.0	499,727.00	27.0
A1	3	220-3	00	0	260	112	SALARY SUBSTITUTE	5,850.00		8,000.00	
A1	3	220-3	00	0	260	150	SALARY REGULAR	11,278.00	2.0	6,269.00	1.0
A1	3	220-3	00	0	260	152	SALARY SUBSTITUTES	152.00		110.00	
A1	3	220-3	00	0	260	230	EQUIPMENT	300.00		1,000.00	
A1	3	220-3	00	0	260	301	SUPPLIES	5,337.00		3,000.00	
A1	3	220-3	00	0	260	307	FILM STRIP/RECORDS			535.00	
A1	3	220-3	00	0	260	398	TEXTBOOKS	4,832.00		5,200.00	
A1	3	220-3	00	0	260	427	TELEPHONE	4,500.00		4,500.00	
A1	3	220-3	00	0	260	473	EQUIPMENT REPAIR			500.00	
A1	3	220-3	00	0	260	500	BOCES	15,000.00		19,317.00	
A1	3	220-3	00	0	260	600	FRINGE BENEFITS CHARGE	111,239.00		129,939.00	
								604,184.00	29.0	678,097.00	28.0

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GREECE CENTRAL SCHOOL DISTRICT

Decision Package - Coding Structure

Shown below is a summary of the general coding structure to be used for Decision Package accounting. The following pages provide the detail application of the strucutre.

FUND	DIV	FUNC/LVL	LOC	SEC	PGM	OBJ
xx	x	xxx-x	xx	x	xxx	xxx

Fund - Used to insure separation of various funds and to distinguish between expenditures and receipts

Division - Used to classify and aggregate expenses by major organizational components

Function/Level - Function element is used to identify expenditures by broad purposes - Level is used primarily within the Instructional function to identify grade level grouping and specific purposes. Level is also used in accounting for specific fiscal years with federally funded projects

Location - Used to identify specific school locations

Section - Used primarily in non-instructional areas to provide accounting by specific decision package

Program - Used primarily within the Instructional function to provide accounting by specific Decision Package (i.e. program)

Object Code - Used to identify specific type of expenditure (attached are specific explanations of each object code to insure consistent accounting around Decision Packages.)

GREECE CENTRAL SCHOOL DISTRICT

DECISION PACKAGES - STANDARD TITLES

Group	Code	Package Name
Board of Education	A1-1-010-0-00-0-000	Board of Education - Operation
	A1-1-020-0-00-1-000	Clerk - District Meeting
	A1-1-020-0-00-2-000	Clerk - Records
	A1-1-030-0-00-1-000	Finance - Treasurer
	A1-1-030-0-00-2-000	Finance - Auditing
	A1-1-030-0-00-3-000	Finance - Tax Collection
	A1-1-030-0-00-4-000	Finance - Insurance
	A1-1-030-0-00-5-000	Finance - BOCES Administration
	A1-1-030-0-00-6-000	Finance - Assessments, Claims, Etc.
	A1-1-030-0-00-7-000	Finance - Inter-Fund Transfer
	A1-1-030-0-00-8-000	Finance - Debt Services
	A1-1-040-0-00-0-000	Legal Services
Staff	A1-2-100-0-00-0-000	Superintendent of Schools
	A1-5-110-0-00-0-000	Community Relations
	A1-6-120-1-00-0-000	Personnel
	A1-6-120-2-00-0-000	Employee Relations
	A1-4-130-0-00-1-000	Accounting - Budget & Management
	A1-4-130-0-00-2-000	Accounting - General Accounting & Control
	A1-4-130-0-00-3-000	Accounting - Cash Control
	A1-4-130-0-00-4-000	Accounting - Accounts Payable
	A1-4-130-0-00-5-000	Accounting - Payroll
	A1-4-140-0-00-1-000	Pupil Accounting - Census
	A1-4-140-0-00-2-000	Pupil Accounting - Attendance
Instruction	A1-3-200-1-00-0-000	Instructional Management
	A1-3-200-2-00-0-000	Pupil Services Coordination
	A1-3-200-2-00-0-040	Pupil Services - Nurses
	A1-3-200-2-00-0-680	Pupil Services - Tutors
	A1-3-220-0-00-0-000	Instruction - F.S.D.
	A1-3-220-1-bb-0-010	Elementary Programs - Building Administration
	A1-3-220-1-bb-0-040	Elementary Programs - Nurses
	A1-3-220-1-bb-0-060	Elementary Programs - Lunchroom Monitors
	A1-3-220-1-bb-0-100	Elementary Programs - K-6
		- Language Arts
		- Math
		- Social Studies
		- Science
		- Family Living
	A1-3-220-1-bb-0-410	Elementary Programs - Art
	A1-3-220-1-bb-0-450	Elementary Programs - Music/Vocal
	A1-3-220-1-bb-0-480	Elementary Programs - Music/Instrumental
	A1-3-220-1-bb-0-510	Elementary Programs - Physical Education
	A1-3-220-1-bb-0-610	Elementary Programs - Library/A.V.
	A1-3-220-1-bb-0-640	Elementary Programs - Psychologists
	A1-3-220-1-bb-0-660	Elementary Programs - Speech
	A1-3-220-1-bb-0-680	Elementary Programs - Tutors
	A1-3-220-1-bb-0-710	Elementary Programs - Learning Centers
	A1-3-220-2-bb-0-010	Junior High Programs - Building Administration
	A1-3-220-2-bb-0-030	Junior High Programs - Undistributed
	A1-3-220-2-bb-0-040	Junior High Programs - Nurses
	A1-3-220-2-bb-0-210	Junior High Programs - Language Arts
	A1-3-220-2-bb-0-220	Junior High Programs - Social Studies
	A1-3-220-2-bb-0-260	Junior High Programs - Math
	A1-3-220-2-bb-0-280	Junior High Programs - Science
	A1-3-220-2-bb-0-310	Junior High Programs - Industrial Arts
	A1-3-220-2-bb-0-330	Junior High Programs - Home Economics

GREECE CENTRAL SCHOOL DISTRICT

DECISION PACKAGES - STANDARD TITLES

Group	Code	Package Name
Instruction (Continued)	A1-3-220-2-bb-0-410	Junior High Programs - Art
	A1-3-220-2-bb-0-460	Junior High Programs - Music/Vocal
	A1-3-220-2-bb-0-480	Junior High Programs - Music/Instrumental
	A1-3-220-2-bb-0-510	Junior High Programs - Physical Education
	A1-3-220-2-bb-0-530	Junior High Programs - Health
	A1-3-220-2-bb-0-560	Junior High Programs - Interscholastics
	A1-3-220-2-bb-0-610	Junior High Programs - Library/A.V.
	A1-3-220-2-bb-0-620	Junior High Programs - Guidance
	A1-3-220-2-bb-0-640	Junior High Programs - Psychologists
	A1-3-220-2-bb-0-680	Junior High Programs - Tutoring
	A1-3-220-2-bb-0-710	Junior High Programs - Learning Centers
	A1-3-220-3-bb-0-010	Senior High Programs - Building Administation
	A1-3-220-3-bb-0-030	Senior High Programs - Undistributed
	A1-3-220-3-bb-0-040	Senior High Programs - Nurses
	A1-3-220-3-bb-0-080	Senior High Programs - Student Activities
	A1-3-220-3-bb-0-210	Senior High Programs - Language Arts (English & Reading)
	A1-3-220-3-bb-0-230	Senior High Programs - Social Studies
	A1-3-220-3-bb-0-260	Senior High Programs - Math
	A1-3-220-3-bb-0-280	Senior High Programs - Science
	A1-3-220-3-bb-0-290	Senior High Programs - College Courses
	A1-3-220-3-bb-0-310	Senior High Programs - Industrial Arts
	A1-3-220-3-bb-0-330	Senior High Programs - Home Economics
	A1-3-220-3-bb-0-360	Senior High Programs - Business Education
	A1-3-220-3-bb-0-380	Senior High Programs - Cooperative Education
	A1-3-220-3-bb-0-410	Senior High Programs - Art
	A1-3-220-3-bb-0-430	Senior High Programs - Foreign Language
	A1-3-220-3-bb-0-460	Senior High Programs - Music/Vocal
	A1-3-220-3-bb-0-480	Senior High Programs - Music/Instrumental
	A1-3-220-3-bb-0-510	Senior High Programs - Physical Education
	A1-3-220-3-bb-0-530	Senior High Programs - Health
	A1-3-220-3-bb-0-560	Senior High Programs - Interscholastics
	A1-3-220-3-bb-0-610	Senior High Programs - Library/A.V.
	A1-3-220-3-bb-0-620	Senior High Programs - Guidance
	A1-3-220-3-bb-0-640	Senior High Programs - Psychologists
	A1-3-220-3-bb-0-680	Senior High Programs - Tutoring
	A1-3-220-3-bb-0-710	Senior High Programs - Learning Centers
	A1-3-220-3-bb-0-720	Senior High Programs - Occupational Education
	A1-3-220-4-00-0-000	Special Education Programs - State Handicapped School
	A1-3-220-4-00-0-730	Special Education Programs - Learning Disabilities
	A1-3-220-4-00-0-740	Special Education Programs - Mentally Retarded
	A1-3-220-4-00-0-750	Special Education Programs - Physically Handicapped
	A1-3-220-5-00-0-000	Summer School
	A1-3-220-6-00-0-800	Community Programs - Management
	A1-3-220-6-00-0-810	Community Programs - Continuing Education
	A1-3-220-6-00-0-820	Community Programs - Board Supported Programs
	A1-3-220-6-00-0-830	Community Programs - Driver Education
	A1-3-220-6-00-0-850	Community Programs - Swim Programs
	A1-3-220-6-00-0-860	Community Programs - High School Equivalency
	A1-3-230-0-00-0-901	Special Programs - F.M. Station
	A1-3-230-0-00-0-910	Special Programs - Staff Development
	A1-3-230-0-00-0-920	Special Programs - Mini-Grants - Teachers
	A1-3-230-0-00-0-921	Special Programs - Mini-Grants - Community
	A1-3-230-0-00-0-930	Special Programs - Performing Arts
	A1-3-240-0-00-0-000	Curriculum Development - Improvement of Curriculum
	A1-3-240-0-00-0-010	Curriculum Development - Management
	A1-3-240-0-00-0-210	Curriculum Development - Language Arts
	A1-3-240-0-00-0-230	Curriculum Development - Social Studies
	A1-3-240-0-00-0-260	Curriculum Development - Math/Science
	A1-3-240-0-00-0-300	Curriculum Development - Vocational Technology
	A1-3-240-0-00-0-380	Curriculum Development - Co-op Coordination
	A1-3-240-0-00-0-400	Curriculum Development - Music/Art
	A1-3-240-0-00-0-510	Curriculum Development - Physical Education
	A1-3-240-0-00-0-560	Curriculum Development - Interscholastics
	A1-3-240-0-00-0-610	Curriculum Development - Library/A.V.
	A1-3-240-0-00-0-620	Curriculum Development - Guidance
	A1-3-240-0-00-0-700	Curriculum Development - Special Education

GREECE CENTRAL SCHOOL DISTRICT

DECISION PACKAGES - STANDARD TITLES

Group	Code	Package
Instruction (Continued)	A1-3-250-0-00-0-000	Research & Evaluation
	A1-3-260-0-00-0-040	Parochial School Services - Nurses
	A1-3-260-0-00-0-000	Parochial School Services - Textbooks
	A1-3-260-0-00-0-680	Parochial School Services - Tutors
Services	A1-4-300-0-00-0-000	Services Management
	A1-4-310-0-00-1-000	Facilities Operation & Maintenance - Management
	A1-3-310-0-00-2-000	Facilities Operation & Maint. - Cust. Serv./Dist. Wide
	A1-3-310-1-00-2-000	Facilities Operation & Maint. - Cust. Serv./Elementary
	A1-3-310-2-00-2-000	Facilities Operation & Maint. - Cust. Serv./Jr. High
	A1-3-310-3-00-2-000	Facilities Operation & Maint. - Cust. Serv./Sr. High
	A1-4-310-0-00-3-000	Facilities Operation & Maintenance - Utilities
	A1-4-310-0-00-4-000	Facilities Operation & Maintenance - Buildings
	A1-4-310-0-00-5-000	Facilities Operation & Maintenance - Roads & Grounds
	A1-4-320-0-00-1-000	Transportation - Management
	A1-4-320-0-00-2-000	Transportation of Pupils - Regular
	A1-4-320-0-00-3-000	Transportation of Pupils - Venicle Maintenance
	A1-4-320-0-00-4-000	Nonpupil Carrying Vehicles
	A1-4-330-0-00-1-000	Procurement & Supply - Management
	A1-4-330-0-00-2-000	Procurement & Supply - Purchasing
	A1-4-330-0-00-3-000	Procurement & Supply - Warehouse
	A1-4-330-0-00-4-000	Procurement & Supply - Distribution
	A1-4-330-0-00-5-000	Procurement & Supply - A.V. Repairs
	A1-4-330-0-00-6-000	Procurement & Supply - Stock
	A1-4-340-0-00-1-000	Data Processing Services - Operations
	A1-4-340-0-00-2-000	Data Processing Services - Systems & Programming
	A1-4-350-0-00-1-000	Office Services - Printing
	A1-4-350-0-00-2-000	Office Services - Mail & Duplicating
	A1-4-360-0-00-1-000	IMPC - Management
	A1-4-360-0-00-2-000	IMPC - Library Processing
	A1-4-360-0-00-3-000	IMPC - Instructional Kits & Training
	A1-4-360-0-00-4-000	IMPC - Film & A.V. Services
	A1-4-360-0-00-5-000	IMPC - Reading & Math Support
	A1-9-600-0-00-0-000	Fringe Benefits Control
	A1-1-700-0-00-0-000	Planned Balance
School Lunch	C1-4-370-0-00-1-000	School Lunch - Management
	C1-4-370-0-00-2-000	School Lunch - Preparation & Selling
Federal Funds	F1-3-910-6-00-0-000	ESEA I - Greece
	F1-3-910-6-64-0-000	ESEA I - St. Joseph's Villa
	F1-3-930-3-00-1-000	ESEA III - Redesign
	F1-3-930-3-00-2-000	ESEA III - Pre-School
	F1-3-930-4-00-1-000	ESEA III - Redesign
	F1-3-930-4-00-2-000	ESEA III - Pre-School
	F1-3-930-5-00-0-000	ESEA III - Project Search
	F1-3-940-6-00-1-000	ESEA IV-B - Career Awareness
	F1-3-940-6-65-0-000	ESEA IV-B
	F1-3-940-6-65-1-000	ESEA IV-B - Career Awareness
	F1-3-945-7-00-1-000	ESEA IV-C
	F1-3-950-7-00-0-000	Drug Abuse
	F1-3-970-6-00-0-000	Adult Basic Education
	F1-3-980-7-64-0-000	BOCES Mini-Grant
Trust & Agency	T1-0-000-0-00-0-000	T&A - Nonpayroll
	T1-0-000-0-00-1-000	T&A - Payroll
	Z1-0-000-0-00-0-000	Cash Clearing

1975-76 BUDGET RECAST

- PERMITTED MANAGER TO GAIN EXPERIENCE IN NEW SYSTEM
- PROVIDED A BASIS OF COMPARISON FOR 1976-77 BUDGET
- PROCESS OF RECASTING TOOK ONE MONTH
- RECAST WAS WITHIN $10,000 OF EXISTING BUDGET

"BUSINESS-AS-USUAL" BUDGET

- MOVED THE DISTRICT'S PROGRAMS AND SERVICES AHEAD ONE YEAR WITH NORMAL ADJUSTMENTS FOR PLANNED CHANGE AND RECOGNIZING A TIGHT FISCAL ENVIRONMENT

- PROVIDED ASSURANCE THAT THE OVERALL PROCESS WOULD YIELD A BUDGET FOR 1976-77

- PERMITTED THE SEPARATION OF AND A CONCENTRATION ON THE ALTERNATIVES PHASE

- REINFORCED THE LEARNING WHICH OCCURRED DURING THE RECAST PROCESS

- PROCESS TOOK ONE MONTH

STRUCTURE FOR ORGANIZING ALTERNATIVES

I. PREFERRED SERVICE LEVEL
(BUSINESS-AS-USUAL)

- A.
- B. [VARIOUS METHODS OF ACHIEVING THIS SERVICE LEVEL; RANKED IN ORDER OF PREFERENCE]
- C.
- D.
- .
- .
- .

II. REDUCED SERVICE LEVEL
(AUSTERITY OR BELOW)

- A.
- B. [VARIOUS METHODS OF ACHIEVING THIS SERVICE LEVEL; RANKED IN ORDER OF PREFERENCE]
- C.
- D.
- .
- .
- .

III. MINIMUM SERVICE LEVEL
(MINIMUM LEGAL REQUIREMENT OR ELIMINATION)

- A.
- B. [VARIOUS METHODS OF ACHIEVING THIS SERVICE LEVEL; RANKED IN ORDER OF PREFERENCE]
- C.
- D.
- .
- .
- .

STRUCTURE FOR ORGANIZING ALTERNATIVES

There are two dimensions to be considered when framing alternatives. The first dimension to be considered is that of "level of service". The second dimension deals with various methods or techniques of achieving a given level of service.

There are three classifications or catagories of service levels:

I. Preferred Level of Service

This level of service is concerned with regular or normal District planning for 1976-77 which has been occurring or would have occurred prior to the implementation of our new budgeting process. That is, a non-austerity year with recognition of a generally tight fiscal enviroment. In past years, this has been referred to as "move the District's programs and services ahead one year with adjustments for planned changes".

II. Reduced Level of Services

This level of service is best illustrated by our prior experiences with austerity budgets. The concept of austerity should, however, be viewed in a broader scope than the traditional austerity which affected only a limited number of expenditure types (i.e. library books, equipment, capital improvements, transportation, and interscholastic sports). For example, staff reductions, which in prior austerity budget definitions have not been considered, should be reviewed when exploring a reduced level of service.

III. Minimum Level of Service

When examining this level of service, consideration should first be given to defining minimum legal requirements. Beyond this, consideration should be given to the elimination of the service.

Once each level of service has been reviewed, attention should be directed to examining the various methods or techniques for achieving the given level of service. This should consider such things as: resource tradeoffs (e.g. fewer teachers and more aides); merger with other functions; contracting with outside vendors to replace District operations; etc.

Within the examination of methods or techniques for achieving a given service level, managers are required to rank, by order of preference, all options identified.

ALTERNATIVES PROCESS

- IDEAS WERE SOUGHT FROM ALL STAFF MEMBERS AND COMMUNITY RESIDENTS THROUGH DIRECT AND INDIRECT CHANNELS

- ALL IDEAS WERE REVIEWED AND CONSIDERED BY DECISION PACKAGE MANAGERS WHILE DRAFTING ALTERNATIVES

- DELETION OF ANY IDEA OR ALTERNATIVE WAS NOT PERMITTED AT ANY LEVEL IN THE ORGANIZATION

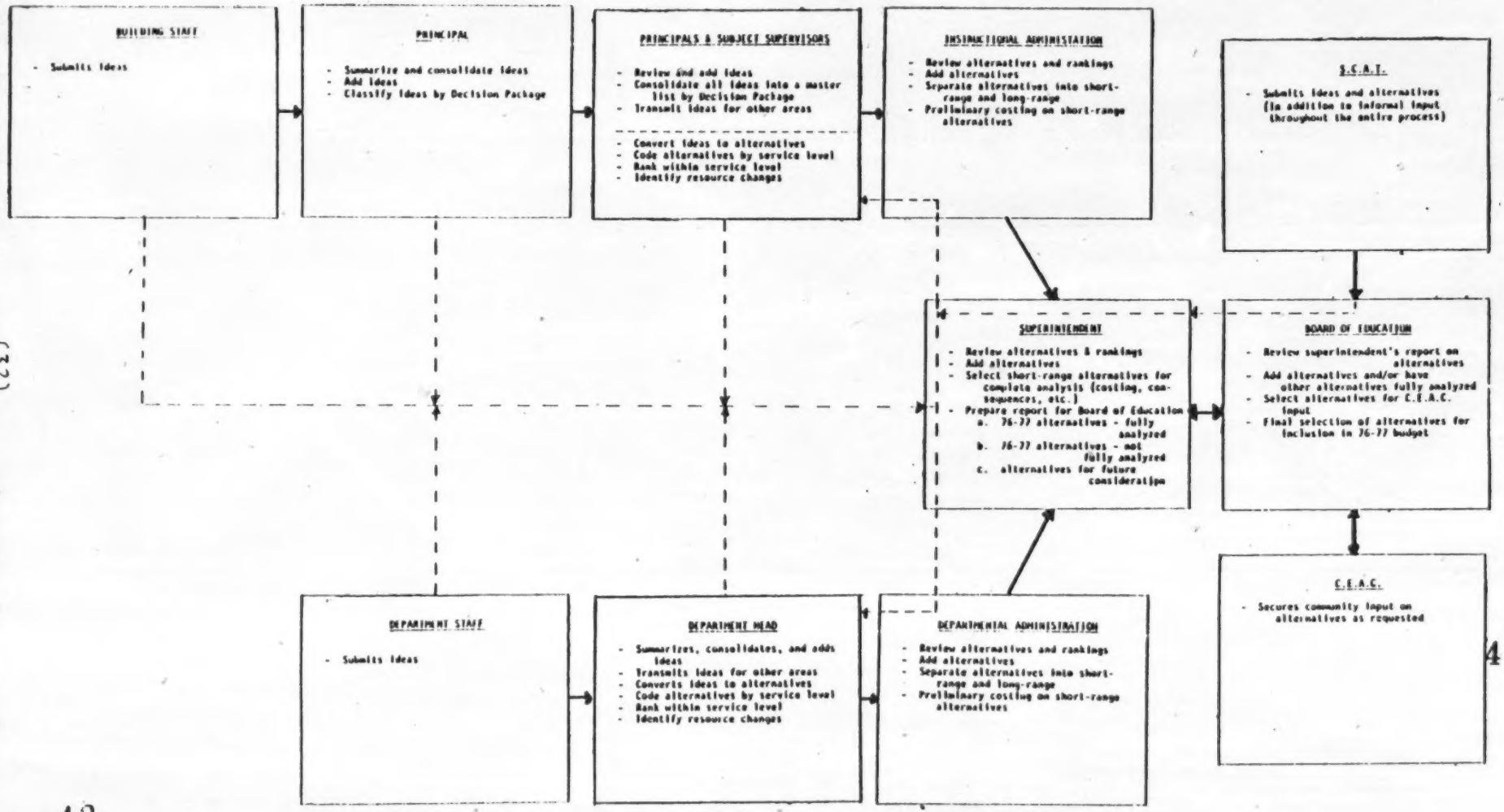
- EMPHASIS PLACED ON DOCUMENTING CONSEQUENCES OF SELECTING AN ALTERNATIVE

- APPROXIMATELY 1,000 IDEAS WERE RECEIVED FROM STAFF AND APPROXIMATELY 150 IDEAS RECEIVED FROM COMMUNITY RESIDENTS

- APPROXIMATELY 500 ALTERNATIVES WERE GENERATED

GREECE CENTRAL SCHOOL DISTRICT

1976-77 BUDGET -- ALTERNATIVES PROCESS


BUILDING STAFF
- Submits ideas
PRINCIPAL
- Summarize and consolidate ideas
- Add ideas
- Classify ideas by Decision Package
PRINCIPALS & SUBJECT SUPERVISORS
- Review and add ideas
- Consolidate all ideas into a master list by Decision Package
- Transmit ideas for other areas
- Convert ideas to alternatives
- Code alternatives by service level
- Rank within service level
- Identify resource changes
INSTRUCTIONAL ADMINISTRATION
- Review alternatives and rankings
- Add alternatives
- Separate alternatives into short-range and long-range
- Preliminary costing on short-range alternatives
S.C.A.T.
- Submits ideas and alternatives (in addition to informal input throughout the entire process)
SUPERINTENDENT
- Review alternatives & rankings
- Add alternatives
- Select short-range alternatives for complete analysis (costing, consequences, etc.)
- Prepare report for Board of Education
a. 76-77 alternatives - fully analyzed
b. 76-77 alternatives - not fully analyzed
c. alternatives for future consideration
BOARD OF EDUCATION
- Review superintendent's report on alternatives
- Add alternatives and/or have other alternatives fully analyzed
- Select alternatives for C.E.A.C. input
- Final selection of alternatives for inclusion in 76-77 budget
C.E.A.C.
- Secures community input on alternatives as requested
DEPARTMENT STAFF
- Submits ideas
DEPARTMENT HEAD
- Summarizes, consolidates, and adds ideas
- Transmits ideas for other areas
- Converts ideas to alternatives
- Code alternatives by service level
- Rank within service level
- Identify resource changes
DEPARTMENTAL ADMINISTRATION
- Review alternatives and rankings
- Add alternatives
- Separate alternatives into short-range and long-range
- Preliminary costing on short-range alternatives

(32)

42

43

1/9/76

ALTERNATIVES SELECTION

- SUPERINTENDENT REVIEWED ALL IDEAS AND ALTERNATIVES; DEVELOPED RECOMMENDATIONS FOR BOARD OF EDUCATION CONSIDERATION

- BOARD OF EDUCATION WAS GIVEN COMPLETE DOCUMENTATION ON ALL IDEAS, ALTERNATIVES, BUDGET REQUESTS, ETC.

- BOARD OF EDUCATION DIVIDED INTO THREE (3) GROUPS TO THOROUGHLY REVIEW ASSIGNED DECISION PACKAGES

- FINAL DECISION ON THE SELECTION OF ALTERNATIVES COVERED FOUR (4) REGULAR MEETINGS DURING MARCH & APRIL OF 1976

- VALUE OF THE SELECTED ALTERNATIVES EXCEEDED $1 MILLION

- FINAL BUDGET WAS ADOPTED ON APRIL 21, 1976

ROLE OF S.C.A.I. THROUGHOUT PROCESS

- PROVIDED ADVICE AND COUNCIL ON THE OVERALL PROCESS
- SERVED AS A COMMUNICATIONS LINK TO COMMUNITY THROUGH REGULAR REPORTS ON PROGRESS

PROBLEMS EXPERIENCED DURING FIRST YEAR

- LIMITED TIME AVAILABLE TO IMPLEMENT PROCESS
- EMPHASIS ON COST CUTTING DID NOT PERMIT RESOURCE REALLOCATION
- IDENTIFICATION OF CONSEQUENCES OF SELECTING ALTERNATIVES WEAK
- COSTING OF ALTERNATIVES WEAK IN SOME CASES
- COMMUNITY INVOLVEMENT IN THE ALTERNATIVES FORMULATION PROCESS (E.G. KINDERGARTEN SCHOOL PLAN)

IMPROVEMENTS & REFINEMENTS FOR SECOND YEAR

- COMPLETE PROCESS LAID OUT PRIOR TO BEGINNING WORK (BUDGET MANUAL DEVELOPED)
- MORE TIME ALLOTTED FOR MANAGERS TO COMPLETE WORK
- SEQUENCING OF STEPS CHANGED TO PERMIT ALTERNATIVES TO BE DEVELOPED AT THE TIME THE DECISION PACKAGE IS FORMULATED
- REVISED FORMAT USED TO COLLECT AND DISPLAY DECISION PACKAGE CONTENTS AND ALTERNATIVES
- GREATER EMPHASIS ON CONSEQUENCE OF SELECTING ALTERNATIVES
- LEVEL OF SERVICE DIMENSION OF ALTERNATIVES EXPANDED TO FOUR TO ACCOMMODATE TRUE PREFERRED LEVEL

CHARACTERISTICS OF LOCAL COMMUNITY AND DISTRICT TO BE CONSIDERED

- SATISFACTION WITH PRESENT FINANCIAL PLANNING AND MANAGEMENT - INTERNAL AND EXTERNAL
- CONCERN FOR COST/BENEFIT RELATIONSHIPS
- COMMUNITY SUPPORT OF PHILOSOPHY, PROGRAMS, AND SERVICES
- DEFINED AND COMMUNICATED GOALS AND OBJECTIVES
- KIND AND QUALITY OF STAFF ENERGY AND TIME
- KIND AND QUALITY OF MANAGEMENT STYLE AND RELATIONSHIPS
- ROLE AND STYLE OF SCHOOL BOARD
- AVAILABILITY OF PLANNING RESOURCES

WHAT WE LEARNED IN GREECE CENTRAL

- LEARNINGS REQUIRE:
  - MASSIVE EFFORT AND SUPPORT OF ADMINISTRATION
  - TECHNICAL SUPPORT
  - INDEPENDENT PUBLICITY - TO ACHIEVE CREDIBILITY
  - LONG-TERM COMMITMENT
  - BENEFITS TO ALL INVOLVED -
    - STAFF - BETTER REPORTS, MORE EFFECTIVE MANAGEMENT
    - COMMUNITY - BETTER EXPLANATIONS, CLEARER PRIORITIES, SAVINGS (IF NOT ON TAX RATE, AT LEAST IN VISIBILITY)
  - WILLINGNESS TO ACCEPT HIGH RISK
    - STAFF TIME AND PERCEPTION
    - ULTIMATE PRODUCT
    - COMMUNITY CREDIBILITY (I.E. AT POLLS)
    - OPENS EVERYTHING TO PUBLIC REGARDING COSTS AND OPERATIONS